(b) if so, wfiat are the details in this regard;

(c) how many raids have been conducted by Government in various offices, business' houses and industrial complexes in the year 1987-88; and

(d) what are the reasons for the delays in prosecution of those persons involved in income-tax evasion?

THE MINISTER OF STATE IN THE DEPARTMENT OF REVENUE IN THE MINISTRY OF FINANCE (SHRI AJIT PANJA): (a) Yes, Sir.

(b) Th- nunfber of prosecutions in respect of tax offences pending in courts as on 31.3. 1986 was 9303. Details regarding prosecutions launched and decided since then are given below:—

Fin. Year	No. of prosecutions launched	decided	Pendency at the end of Financial year
1986-87 .	5258	396	14165
1987-88 .	7361	433	21093

With a view to securing speedy disposal of prosecution cases launched by the In come-tax Department, the Government took the intiative for persuading the State Governments to set up special courts for trying economic offences or to earmark cer tain courts exclusively for dealing with such cases. As a result, special courts for trying economic offences have been set up at Hyderabad. Muzaffarpur, Bangalore, Ernakulam, Imioie Cuttack, Jaipur, Mad ras, Madurai, Allahabad, Kanpur and Delhi. The State Governments of Gujarat Maharashtra and West Bengal Lave been requested to similarly set-up special courts, or earmark certain courts, for exclusively dealing with economic offences.

(c) During the financial year 1987-88, the Income-tax Department conducted 8464 searches in various parts of the country.

(d) Proseci;tions for tax evasion are generally launched only after the relevant assessment is up-held in first appeal. This ensures that proecution are launched only in respect of assemerits which have stood the test of first appeal. Besides, as will be noticed from the reply to part (a) of the Quetion, the number of cases of prosecution decided by courts is far less than the number of prosecutions launched, resulting in consequential delay in disposal of many cases.

Drug trafficking cases pending in various courts

2460. SHRI' S. S. AHLUWALIA: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that a large number of prosecution cases pertaining to drug traffickers are pending in various courts;

(b) if so what are the State-wise details of such pending cases as at present;

(c) whether any major lacunae have been detected in the existing laws which favour the accused; and

(d if so, whether suitable amendments are being contemplated to make the laws more efictive if so, by when?

THE MINISTER OF STATE IN THE DEPARTMENT OF REVENUE IN THE MINISTRY OF FINANCE (SHRI AJIT PANJA): (a) Yes, Sir.

(b) A statement indicating the number of persons against whom prosecution cases are pending in various courts in the country, under the Narcotic Drug and Psychotropic Substances Act. 1985, (as reported to the Narcotics Control Bureau) is enclosed. *{See* below.)

(c) and (d) No major lacuna has been •noticed in the Narcotic Drugs and Psychotropic Substances Act, 1985. However, a draft legislation to amend the Act in certain areas to make it more effective is at an advanced stage of realisation.

Statement.

Number of Persons against whom prosecution Cases are pending in various courts in the country under the narcotic drugs and psychotropic substances act, 1985
(As reported to the Naroctics Control Bureau)

SI. No.	Name of States/Union Terriroty	No. of persons under trial 1986 85	1987	1988 (14-11-upto to 3I-12-86) 30th June)	Total
1.	Andhra Pradesh	6	N.A.	N.A.	6
2.	Delhi	1,309	1,111	381	2,881
3.	Gujarat	49	266	98	413
4.	Harayana	861	439	N.A.	1,210
5.	Himachal Pradesh	5	Nil:	Nil.	5
6.	Goa, Daman and Diu	95	60	N.A.	155
7.	Karnataka	N.A.	28	N.A.	28
8.	Kerala	25	N.A.	N.A.	25
9.	Madhya Pradesh	26	114	N.A.	140
10.	Maharashtra	1,278	892	N.A.	2,270
11.	Manipur	49	N.A.	28	77
12.	Mizoram	N.A.	17	12	29
13.	Nagaland	14	Nil	N.A.	14
14.	Pondicherry	N.A.	4	1	5
15.	Rajasthan	37	296	1	342
16.	Tamil Nadu	51	4	N.A.	5
17.	Tripura	N.A.	3	N.A.	5 3
18.	Uttar Pradesh	109	550	185	844
	TOTAL (As reported by State Police, etc.) .		3,694	714	8,422
19.	Customs, Central Excise and other agencies under Ministry of Finance	4,014	293	149	542
	GRAND TOTAL (Total of Cols. 1 to 19) .	4,114	3,987	863	8,964

N.A. — Not available

Figures provisional